BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Missouri Gas Energy Inc.'s Filing of Revised Tariffs to Increase its Annual Revenues for Natural Gas

Case No. GR-2014-0007

ATTACHMENT 2 TO STIPULATION AND AGREEMENT

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COMES NOW the Staff of the Missouri Public Service Commission, on behalf of Laclede Gas Company d/b/a Missouri Gas Energy Inc., the Office of the Public Counsel, the Missouri Division of Energy, the Midwest Gas Users' Association and United States Gypsum Corporation, by and through undersigned counsel, and hereby respectfully states:

1. On Friday, April 11, the above-referenced parties filed the body of a Stipulation and Agreement resolving all the issues in this case.

2. With that filing, the parties noted their intention to file Attachments 1 and 2 to the Stipulation and Agreement no later than Tuesday, April 15, 2014.

3. Accordingly, Staff hereby submits Attachment 2, which contains the recommended depreciation rates and other depreciation proposals referenced in Paragraph 25 of the Stipulation and Agreement in this case.

WHEREFORE, Staff respectfully submits this Attachment 2 to the Stipulation and Agreement in this case.

Respectfully Submitted,

STAFF OF THE MISSOURI PUBLIC SERVICE COMMISSION

lsl John D. Borgmeyer

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CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the foregoing were served electronically to all counsel of record this 15th day of April, 2014.

/s/ John D. Borgmeyer